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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: S. KATO, et al.

Application No.: TBD

Filed: December 20, 2004

For: PROCESS FOR PRODUCING
PERFLUOROALKANESULFONATE DERIVATIVE

PRELIMINARY AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

December 20, 2004

Sir:

Please amend the above-identified application, prior to calculation of the filing fee, as listed in the following, and as set forth on the following pages:

Amendments to the Specification;

Amendments to the Claims; and

Remarks are included following the amendments.